

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. XLII.

An Act for granting to His Majesty an additional Duty of Excise upon Tea; and for repealing so much of an Act, made in the last Session of Parliament, as charges a Duty of Five Pounds *per Centum* upon Tea imported into or sold in *Great Britain*.

[10th *May* 1798.]

Most Gracious Sovereign,

Preamble.

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue, as shall be adequate to the increased Charge occasioned by any Loan to be raised, or Stock to be created, by virtue of any Act or Acts for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the additional Duty herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, over and above all Duties already imposed for or in respect

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thereof by any Acts of Parliament, the further Duty of Exciſe hereinafter mentioned; that is to ſay, For and upon all Tea, which, from and after the paſſing of this Act, ſhall be ſold in *Great Britain*, by the United Company of Merchants of *England* trading to the *Eaſt Indies*, for Two Shillings and Sixpence *per* Pound Weight and upwards, or which having been ſo ſold, ſhall be found in any Warehouſe belonging to the ſaid United Company after the paſſing of this Act, a Duty of Five Pounds *per Centum*, to be computed upon the Groſs Prices at which ſuch Tea ſhall be ſold, to be paid by the Purchaſer or Purchaſers of ſuch Tea to the ſaid United Company, and to be paid by the ſaid United Company to the Commiſſioners of Exciſe for the Time being.

An additional Duty of Exciſe of 5*l. per Cent.* to be paid on Tea ſold in *Great Britain* by the *Eaſt India* Company for 2*s.* 6*d. per lb.* and upwards, or having been ſold and found in their Warehouſes after paſſing this Act.

II. And be it further enacted, That the ſaid Duty by this Act impoſed ſhall be under the Management of the Commiſſioners of Exciſe for the Time being, and ſhall be again drawnback and repaid upon the Exportation of ſuch Tea to any Place where a Drawback of the Duty on Tea is now allowed by Law, and upon the ſame Terms and Conditions, and under, ſubject, and according to the ſame Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as are reſpectively contained, provided, ſettled, or eſtabliſhed by any Act or Acts of Parliament in Force immediately before the paſſing of this Act, and relating to the Exportation of Tea; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, applied, and put in Execution upon ſuch Exportation of any ſuch Tea; and the ſaid Duty by this Act impoſed ſhall be raiſed, levied, collected, and paid by ſuch Perſons, and under, ſubject, and according to the Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, which are reſpectively contained, provided, ſettled, or eſtabliſhed, by any Act or Acts of Parliament in Force immediately before the paſſing of this Act, and relating to the Exciſe Duties payable for or in reſpect of Tea; and the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures reſpectively, ſhall be, and the ſame reſpectively are hereby directed to be duly obſerved, practiſed, and put in Execution, for the raiſing, leving, collecting, and paying the ſaid Duty by this Act impoſed, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, were particularly repeated and again enacted in this Act.

Duty to be under the Management of the Commiſſioners of Exciſe, and a Drawback to be allowed on Exportation, &c.

III. And be it further enacted, That all Tea taken and condemned as Prize, and ſold by the Captors or their Agents, purſuant to the Rules, Regulations, and Reſtrictions preſcribed by an Act, paſſed in the Thirty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for the Relief of the Captors of Prizes, with reſpect to the bringing and landing certain Prize Goods in this Kingdom*, ſhall be ſubject and liable to the additional Duty by this Act impoſed.

Prize Tea ſold, purſuant to 33 *Geo.* III, Cap. 34, to be ſubject to additional Duty.

IV. And be it further enacted, That all the Monies from Time to Time ariſing by the Duty by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money, ſo paid in as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be paid into the Exchequer.

Application of Duties.

V. Provided always, and be it further enacted, That the Monies to arise by the Duty by this Act imposed, or so much thereof as shall be sufficient, shall be deemed an Addition made to the Revenue for the Purpose of defraying the increased Charge occasioned by such Part of any Loan made, or Stock created or to be created, by virtue of any Act or Acts passed or to be passed in this Session of Parliament, as shall not exceed the Sum of Seven Millions; and the said Monies, during the Space of Ten Years next ensuing, shall continue to be paid into the said Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenue; and there shall be provided and kept in the Office of the Auditor of the said Receipt, during the said Period of Ten Years, a Book or Books, in which all the Monies arising by the said Duty, and paid into the said Receipt, shall, together with the Monies arising from any other Duties, granted in this Session of Parliament for the Purpose of defraying such Part of such increased Charge as aforesaid, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever.

37 *Geo* III. Cap. 15, recited,

VI. And whereas by an Act passed in the last Session of Parliament, for granting to His Majesty certain Duties of Customs on Goods, Wares, and Merchandize, imported into, exported from, or brought and carried Coastwise within *Great Britain*, except Wine and Coals when brought or carried Coastwise, and for other Purposes, an additional Duty of Customs, at and after the Rate of Five Pounds *per Centum* upon the Produce and Amount of the several Duties of Customs then payable by Law, was imposed upon any Goods, Wares, and Merchandizes imported into *Great Britain*, with certain Exceptions as in the said recited Act are particularly mentioned: And whereas it is expedient that the said recited Act should be repealed, so far as the same extends to charge the said Duty of Five Pounds *per Centum* upon any Tea imported into or sold in *Great Britain:* Be it therefore enacted, That the said recited Act shall be, and the same is hereby repealed, so far as the same extends to charge the said Duty of Five Pounds *per Centum* upon any Tea imported into *Great Britain*, or any Tea sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*, from and after the passing of the said recited Act.

and repealed, so far as it extends to charge the Duty of 5 *l. per Cent.* upon Tea imported into *Great Britain*, or sold at the Sales of the *East India* Company, after passing it;

and the Commissioners of the Customs may order Repayment of any such Duty so paid.

VII. And be it further enacted, That in case the Duty of Five Pounds *per Centum* shall have been paid upon any Tea imported into *Great Britain*, or sold at the Sales of the said Company, in pursuance of the said recited Act, it shall and may be lawful for the Commissioners of His Majesty's Customs in *England*, or any Four or more of them, to order the Repayment of such Duty so paid, and to cause the same to be repaid in such Manner as they the said Commissioners shall think proper.

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